

AMITE COUNTY, MISSISSIPPI

Audited Financial Statements and Special Reports
For the Year Ended September 30, 2013

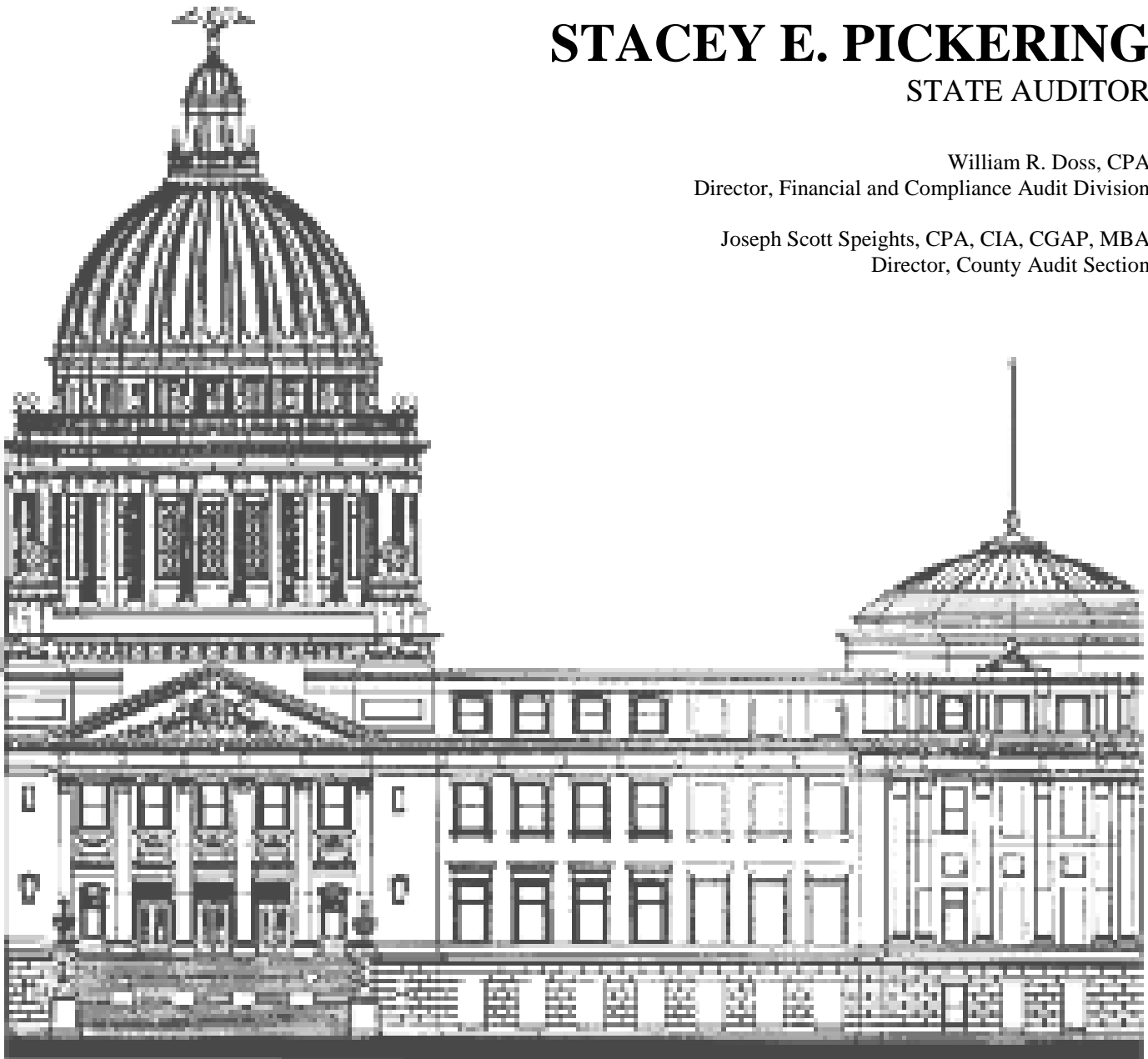


STACEY E. PICKERING

STATE AUDITOR

William R. Doss, CPA
Director, Financial and Compliance Audit Division

Joseph Scott Speights, CPA, CIA, CGAP, MBA
Director, County Audit Section



A Report from the County Audit Section

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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

April 25, 2014

Members of the Board of Supervisors
Amite County, Mississippi

Dear Board Members:

I am pleased to submit to you the 2013 financial and compliance audit report for Amite County. This audit was performed pursuant to Section 7-7-211(e), Mississippi Code Ann. (1972). The audit was performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

I appreciate the cooperation and courtesy extended by the officials and employees of Amite County throughout the audit. Thank you for working to move Mississippi forward by serving as a supervisor for Amite County. If I or this office can be of any further assistance, please contact me or J. Scott Speights of my staff at (601) 576-2674.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stacey E. Pickering", is written over a horizontal line.

Stacey E. Pickering
State Auditor

AMITE COUNTY

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AMITE COUNTY

FINANCIAL SECTION

AMITE COUNTY

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Supervisors
Amite County, Mississippi

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Amite County, Mississippi, (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting, as described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Amite County, Mississippi, as of September 30, 2013, and the respective changes in cash basis financial position thereof for the year then ended, in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements which describes that Amite County, Mississippi prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Report on Other Information

The Budgetary Comparison Schedule, Schedule of Capital Assets, Schedule of Changes in Long-term Debt, Schedule of Surety Bonds for County Officials and corresponding notes have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2014, on our consideration of Amite County, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amite County, Mississippi's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Will-R. Dooss". The signature is written in a cursive, slightly slanted style.

WILLIAM R. DOSS, CPA
Director, Financial and Compliance Audit Division

April 25, 2014

AMITE COUNTY

FINANCIAL STATEMENTS

AMITE COUNTY

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AMITE COUNTY
Statement of Net Position - Cash Basis
September 30, 2013

Exhibit 1

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash	\$ 4,840,130	1,133,769	5,973,899
Total Assets	<u>4,840,130</u>	<u>1,133,769</u>	<u>5,973,899</u>
NET POSITION			
Restricted:			
Expendable:			
General government	91,182		91,182
Public safety	600,746		600,746
Public works	1,688,262	1,133,769	2,822,031
Culture and recreation	48,403		48,403
Debt service	74,888		74,888
Unemployment compensation	91,885		91,885
Unrestricted	<u>2,244,764</u>		<u>2,244,764</u>
Total Net Position	<u>\$ 4,840,130</u>	<u>1,133,769</u>	<u>5,973,899</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Activities - Cash Basis
For the Year Ended September 30, 2013

Exhibit 2

Functions/Programs	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 1,920,071	438,858	9,909		(1,471,304)		(1,471,304)
Public safety	1,353,959	205,659	87,217	28,424	(1,032,659)		(1,032,659)
Public works	2,676,201		750,271	326,091	(1,599,839)		(1,599,839)
Health and welfare	115,723		17,027		(98,696)		(98,696)
Culture and recreation	92,803				(92,803)		(92,803)
Conservation of natural resources	67,989				(67,989)		(67,989)
Economic development and assistance	24,011				(24,011)		(24,011)
Debt service:							
Principal	43,178				(43,178)		(43,178)
Interest	1,451				(1,451)		(1,451)
Total Governmental Activities	<u>6,295,386</u>	<u>644,517</u>	<u>864,424</u>	<u>354,515</u>	<u>(4,431,930)</u>	<u>0</u>	<u>(4,431,930)</u>
Business-type activities:							
Solid Waste	<u>755,605</u>	<u>700,241</u>	<u>31,050</u>			<u>(24,314)</u>	<u>(24,314)</u>
Total Primary Government	<u>\$ 7,050,991</u>	<u>1,344,758</u>	<u>895,474</u>	<u>354,515</u>	<u>(4,431,930)</u>	<u>(24,314)</u>	<u>(4,456,244)</u>
General receipts:							
Property taxes					\$ 3,261,873		3,261,873
Road & bridge privilege taxes					194,525		194,525
Grants and contributions not restricted to specific programs					829,404		829,404
Unrestricted interest income					3,478	806	4,284
Miscellaneous					199,933	55,524	255,457
Proceeds from debt issuance					143,155		143,155
Transfers					1,110	(1,110)	0
Total General Receipts, Other Cash Sources and Transfers					<u>4,633,478</u>	<u>55,220</u>	<u>4,688,698</u>
Changes in Net Position					<u>201,548</u>	<u>30,906</u>	<u>232,454</u>
Net Position - Beginning					<u>4,638,582</u>	<u>1,102,863</u>	<u>5,741,445</u>
Net Position - Ending					<u>\$ 4,840,130</u>	<u>1,133,769</u>	<u>5,973,899</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

Exhibit 3

Statement of Cash Basis Assets and Fund Balances

Governmental Funds

September 30, 2013

	<u>Major Fund</u>		
	<u>General</u>	<u>Other</u>	<u>Total</u>
	<u>Fund</u>	<u>Governmental</u>	<u>Governmental</u>
		<u>Funds</u>	<u>Funds</u>
ASSETS			
Cash	\$ 2,244,764	2,595,366	4,840,130
Total Assets	<u>\$ 2,244,764</u>	<u>2,595,366</u>	<u>4,840,130</u>
FUND BALANCES			
Restricted for:			
General government		91,182	91,182
Public safety		600,746	600,746
Public works		1,688,262	1,688,262
Culture and recreation		48,403	48,403
Debt service		74,888	74,888
Unemployment compensation		91,885	91,885
Unassigned	<u>2,244,764</u>		<u>2,244,764</u>
Total Fund Balances	<u>\$ 2,244,764</u>	<u>2,595,366</u>	<u>4,840,130</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

Exhibit 4

Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances -
 Governmental Funds
 For the Year Ended September 30, 2013

	Major Fund		
	General	Other	Total
	Fund	Governmental	Governmental
		Funds	Funds
RECEIPTS			
Property taxes	\$ 2,136,548	1,125,325	3,261,873
Road and bridge privilege taxes		194,525	194,525
Licenses, commissions and other receipts	139,970	5,303	145,273
Fines and forfeitures	298,105	16,592	314,697
Intergovernmental receipts	661,969	1,386,375	2,048,344
Charges for services	52,321	132,225	184,546
Interest income	1,680	1,798	3,478
Miscellaneous receipts	65,957	133,976	199,933
Total Receipts	<u>3,356,550</u>	<u>2,996,119</u>	<u>6,352,669</u>
DISBURSEMENTS			
General government	1,828,821	91,250	1,920,071
Public safety	1,134,434	219,525	1,353,959
Public works		2,676,201	2,676,201
Health and welfare	115,723		115,723
Culture and recreation	92,504	299	92,803
Conservation of natural resources	67,989		67,989
Economic development and assistance	24,011		24,011
Debt service:			
Principal		43,178	43,178
Interest		1,451	1,451
Total Disbursements	<u>3,263,482</u>	<u>3,031,904</u>	<u>6,295,386</u>
Excess (Deficiency) of Receipts over Disbursements	<u>93,068</u>	<u>(35,785)</u>	<u>57,283</u>
OTHER CASH SOURCES (USES)			
Proceeds from long-term debt issuance		143,155	143,155
Transfers in		303,832	303,832
Transfers out		(302,722)	(302,722)
Total Other Cash Sources and Uses	<u>0</u>	<u>144,265</u>	<u>144,265</u>
Excess (Deficiency) of Receipts and other Cash Sources over Disbursements and other Cash Uses	<u>93,068</u>	<u>108,480</u>	<u>201,548</u>
Cash Basis Fund Balances - Beginning	<u>2,151,696</u>	<u>2,486,886</u>	<u>4,638,582</u>
Cash Basis Fund Balances - Ending	<u>\$ 2,244,764</u>	<u>2,595,366</u>	<u>4,840,130</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Net Position - Cash Basis - Proprietary Fund
September 30, 2013

Exhibit 5

		Business-type Activities
		<u>Enterprise Fund</u>
		Solid Waste
		<u>Services Fund</u>
ASSETS		
Cash	\$	<u>1,133,769</u>
Total Assets		<u><u>1,133,769</u></u>
NET POSITION		
Restricted for:		
Public works		<u>1,133,769</u>
Total Net Position	\$	<u><u>1,133,769</u></u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Cash Receipts, Disbursements and Changes in Net Position -
Proprietary Fund
For the Year Ended September 30, 2013

Exhibit 6

	Business- type Activities Enterprise Fund
	<u>Solid Waste Services Fund</u>
Operating Receipts	
Charges for services	\$ 700,241
Miscellaneous	55,524
Total Operating Receipts	<u>755,765</u>
Operating Disbursements	
Personal services	339,498
Contractual services	146,749
Materials and supplies	269,358
Total Operating Disbursements	<u>755,605</u>
Operating Income (Loss)	<u>160</u>
Nonoperating Receipts (Disbursements)	
Interest income	806
Intergovernmental grants	31,050
Net Nonoperating Receipts (Disbursements)	<u>31,856</u>
Net Income (Loss) Before Transfers	<u>32,016</u>
Transfers out	<u>(1,110)</u>
Changes in Net Position	<u>30,906</u>
Net Position - Beginning	<u>1,102,863</u>
Net Position - Ending	<u>\$ 1,133,769</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Fiduciary Assets and Liabilities - Cash Basis
September 30, 2013

Exhibit 7

	Agency Funds
ASSETS	
Cash	\$ 61,942
Total Assets	\$ 61,942
LIABILITIES	
Amounts held in custody for others	\$ 61,942
Total Liabilities	\$ 61,942

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

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AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

(1) Summary of Significant Accounting Policies.

A. Financial Reporting Entity.

Amite County is a political subdivision of the State of Mississippi. The County is governed by an elected five-member Board of Supervisors. The financial statements of the County are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America as established by the Governmental Accounting Standards Board. These accounting principles require Amite County to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the County. There are no outside organizations that should be included as component units of the County's reporting entity.

State law pertaining to county government provides for the independent election of county officials. The following elected and appointed officials are all part of the County legal entity and therefore are reported as part of the primary government financial statements.

- Board of Supervisors
- Chancery Clerk
- Circuit Clerk
- Justice Court Clerk
- Purchase Clerk
- Tax Assessor-Collector
- Sheriff

B. Basis of Presentation.

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis, fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

Government-wide Financial Statements:

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information concerning the County as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental receipts and other nonexchange receipts and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position – Cash Basis presents the financial condition of the governmental activities and business-type activities of the County at year-end. The Government-wide Statement of Activities – Cash Basis presents a comparison between direct disbursements and program receipts for each function or program of the County's governmental activities and business-type activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other receipts not classified as program receipts are presented as general receipts of the County, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each business-type activity or governmental function is self-financing or draws from the general receipts of the County.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

Fund Financial Statements:

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, fund equity, receipts and disbursements. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column as Other Governmental Funds.

C. Measurement Focus and Basis of Accounting.

The Government-wide, Governmental Funds, Proprietary Funds and Fiduciary Funds financial statements are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred. This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual.

The County reports the following major Governmental Fund:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

The County reports the following major Enterprise Fund:

Solid Waste Services Fund - This fund is used to account for the County's activities of disposal of solid waste within the County.

Additionally, the County reports the following fund types:

GOVERNMENTAL FUND TYPES

Special Revenue Funds - These funds are used to account for and report the proceeds of specific cash sources that are restricted or committed to disbursement for specified purposes other than debt service or capital projects.

Debt Service Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to disbursement for principal and interest.

PROPRIETARY FUND TYPE

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the County has decided that periodic determination of receipts collected, disbursements paid and/or net income is necessary for management accountability.

FIDUCIARY FUND TYPE

Agency Funds - These funds account for various taxes, deposits and other monies collected or held by the County, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

D. Account Classifications.

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers Association.

E. Deposits.

State law authorizes the County to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the County may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less).

F. Equity Classifications.

Government-wide Financial Statements:

Equity is classified as net position and displayed in two components:

Restricted net position - Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of "restricted."

Fund Financial Statements:

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. The following are descriptions of fund classifications used by the County.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds if disbursements paid for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When a disbursement is paid for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the County's general policy to use restricted resources first. When disbursements are paid for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the County's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

G. Property Tax Receipts.

Numerous statutes exist under which the Board of Supervisors may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the County. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Supervisors, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase. All property taxes are recognized as receipts when collected.

(2) Deposits.

The carrying amount of the County's total deposits with financial institutions at September 30, 2013, was \$6,035,841, and the bank balance was \$6,083,610. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the County. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the County.

(3) Interfund Transfers.

The following is a summary of interfund transfers at September 30, 2013:

Transfers In/Out:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Other Governmental Funds	Other Governmental Funds	\$ 302,722
Other Governmental Funds	Solid Waste Services Fund	1,110
Total		\$ <u>303,832</u>

The principal purpose of interfund transfers was to provide funds for grant matches or to provide funds to pay for capital outlay. All interfund transfers were routine and consistent with the activities of the fund making the transfer.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

(4) Claims and Judgments.

Risk Financing.

The County finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The County pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2013, to January 1, 2014. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

(5) Contingencies.

Federal Grants - The County has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the disbursements of resources for allowable purposes. The County may be responsible for any disallowances.

Litigation - The County is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the County with respect to the various proceedings. However, the County's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the County.

(6) Joint Ventures.

The County participates in the following joint ventures:

Amite County is a participant with the Counties of Pike and Walthall in a joint venture, authorized by Section 39-3-11, Miss. Code Ann. (1972), to operate the Pike-Amite-Walthall Regional Library System. The joint venture was created to provide library service for the three counties and is governed by five board members. The Counties of Amite and Pike appoint two board members each and Walthall County appoints one board member. By contractual agreement, the county's contribution to the joint venture was \$92,204 in fiscal year 2013. Complete financial statements for the Pike-Amite-Walthall Regional Library System can be obtained from 1022 Virginia Avenue, McComb, MS 39648.

Amite County is a participant with Pike County and the City of McComb in a joint venture, authorized by Section 41-13-15, Miss. Code Ann. (1972), to operate the Southwest Mississippi Regional Medical Center. The joint venture was created to provide medical services for the residents of the local area and is governed by seven board members. Amite County appoints one board member, while Pike County and the City of McComb appoint two members individually and jointly they appoint two members. The hospital is basically self-supporting. However, the Counties and City have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Southwest Mississippi Regional Medical Center can be obtained from 215 Marion Avenue, McComb, MS 39648.

Amite County is a participant with Wilkinson County in a joint venture, authorized by Section 41-13-15, Miss. Code Ann. (1972), to operate the Field Memorial Community Hospital. The joint venture was created to provide medical services for the residents of the local area and is governed by five board members. Amite County appoints two board members, while Wilkinson County appoints three members. The hospital is basically self-supporting. However, the Counties have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Field Memorial Community Hospital can be obtained from 270 West Main Street, Centreville, MS 39631.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2013

(7) Jointly Governed Organizations.

The County participates in the following jointly governed organizations:

Southwest Mississippi Planning and Development District operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints four of the 40 members of the board of directors. The county contributes a small percentage of the district's total revenue. The County contributed \$22,530 for support of the district in fiscal year 2013.

Southwest Mississippi Mental Health Complex operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints one of the ten members of the board of commissioners. The County contributed \$24,800 for its support in fiscal year 2013.

Southwest Mississippi Community College operates in a district composed of the Counties of Amite, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints three of the 14 members of the college board of trustees. The County contributed \$374,757 for the operation and maintenance of the college in fiscal year 2013.

Southwest Mississippi Partnership Development Corporation operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The entity is governed by ten members, appointed by each county's lead industrial foundation or chamber of commerce. If no industrial foundation or chamber of commerce is present, the member is appointed by the County's Board of Supervisors. The County contributed \$2,626 for its maintenance and support of the Southwest Mississippi Partnership Development Corporation in fiscal year 2013.

(8) Defined Benefit Pension Plan.

Plan Description. Amite County, Mississippi, contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling 1-800-444-PERS.

Funding Policy. At September 30, 2013, PERS members were required to contribute 9% of their annual covered salary, and the County is required to contribute at an actuarially determined rate. The rate at September 30, 2013 was 15.75% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The County's contributions (employer share only) to PERS for the years ending September 30, 2013, 2012 and 2011 were \$278,821, \$258,069 and \$239,876, respectively, equal to the required contributions for each year.

AMITE COUNTY

OTHER INFORMATION

AMITE COUNTY

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AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 General Fund
 For the Year Ended September 30, 2013
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 1,987,106	2,136,548	2,136,548	
Licenses, commissions and other receipts	112,000	139,970	139,970	
Fines and forfeitures	295,000	298,105	298,105	
Intergovernmental receipts	865,700	661,969	661,969	
Charges for services	30,000	52,321	52,321	
Interest income	7,700	1,680	1,680	
Miscellaneous receipts	30,500	65,957	65,957	
Total Receipts	<u>3,328,006</u>	<u>3,356,550</u>	<u>3,356,550</u>	<u>0</u>
DISBURSEMENTS				
Current:				
General government	2,178,800	1,828,821	1,828,821	
Public safety	1,210,150	1,134,434	1,134,434	
Health and welfare	113,430	115,723	115,723	
Cultural and Recreation	92,504	92,504	92,504	
Conservation of natural resources	71,171	67,989	67,989	
Economic development and assistance	67,659	24,011	24,011	
Total Disbursements	<u>3,733,714</u>	<u>3,263,482</u>	<u>3,263,482</u>	<u>0</u>
Excess of Receipts over (under) Disbursements	<u>(405,708)</u>	<u>93,068</u>	<u>93,068</u>	<u>0</u>
Net Change in Fund Balance	(405,708)	93,068	93,068	
Fund Balances - Beginning	<u>2,123,000</u>	<u>2,151,696</u>	<u>2,151,696</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 1,717,292</u>	<u>2,244,764</u>	<u>2,244,764</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this statement.

AMITE COUNTY
Schedule of Capital Assets
For the Year Ended September 30, 2013
UNAUDITED

Governmental activities:

	Balance Oct. 1, 2012	Additions	Deletions	Adjustments *	Balance Sept. 30, 2013
Land	\$ 114,552				114,552
Infrastructure	898,505			(22)	898,483
Buildings	3,149,947			(10)	3,149,937
Mobile equipment	5,201,048	73,735	8,266	10,859	5,277,376
Furniture and equipment	722,099	27,025	7,880	19,509	760,753
Leased property under capital leases				143,155	143,155
Total capital assets	<u>\$ 10,086,151</u>	<u>100,760</u>	<u>16,146</u>	<u>173,491</u>	<u>10,344,256</u>

Business-type activities:

	Balance Oct. 1, 2012	Additions	Deletions	Adjustments	Balance Sept. 30, 2013
Land	\$ 105,547		57,709		47,838
Buildings	284,408		135,091		149,317
Mobile equipment	784,293	129,814			914,107
Furniture and equipment	<u>133,984</u>				<u>133,984</u>
Total capital assets	<u>\$ 1,308,232</u>	<u>129,814</u>	<u>192,800</u>	<u>0</u>	<u>1,245,246</u>

* To correct current year and prior year errors in recording capital assets.

AMITE COUNTY

Schedule of Changes in Long-term Debt

For the Year Ended September 30, 2013

UNAUDITED

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2013:

<u>Description and Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Oct. 1, 2012</u>	<u>Issued</u>	<u>Principal Payments</u>	<u>Balance Sept. 30, 2013</u>
Governmental Activities:							
A. Capital Leases:							
Two Kubota tractors and side mowers	10/11/2012	10/15/2015	1.28%	\$ <u>0</u>	<u>143,155</u>	<u>43,178</u>	<u>99,977</u>

The accompanying notes to the Other Information are an integral part of this statement.

AMITE COUNTY
Schedule of Surety Bonds for County Officials
For the Year Ended September 30, 2013
UNAUDITED

Name	Position	Company	Bond
Warren Leake	Supervisor District 1	Western Surety Company	\$100,000
Will Powell	Supervisor District 2	Brierfield Insurance Company	\$100,000
Jackie Whittington	Supervisor District 3	Brierfield Insurance Company	\$100,000
Melvin Graves	Supervisor District 4	Western Surety Company	\$100,000
Max Lawson	Supervisor District 5	Brierfield Insurance Company	\$100,000
Ronny Taylor	Chancery Clerk	Western Surety Company	\$100,000
Helen Wells	Purchase Clerk	Brierfield Insurance Company	\$75,000
Lisa Sullivan	Assistant Purchase Clerk	Brierfield Insurance Company	\$50,000
Carylin Patterson	Receiving Clerk	Brierfield Insurance Company	\$75,000
Lisa Sullivan	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Tommie Dee Otts	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Ronny Taylor	Inventory Control Clerk	Brierfield Insurance Company	\$75,000
Murry Toney	Constable	Brierfield Insurance Company	\$50,000
Jerry Bates	Constable	Brierfield Insurance Company	\$50,000
Deborah Kirkland	Circuit Clerk	State Farm Fire and Casualty	\$100,000
Tim Wroten	Sheriff	Brierfield Insurance Company	\$100,000
Daniel Meax	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
Paul Malone	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
Jerry Bates	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
Grant McCurly	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
Anthony Reeves	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
James Sparcello	Sheriff's Deputy (hired under Section 45-5-9 Miss. Code Ann.	Brierfield Insurance Company	\$50,000
Roger Arnold	Justice Court Judge	Brierfield Insurance Company	\$50,000
Louis Green	Justice Court Judge	Brierfield Insurance Company	\$50,000
Melanie Netterville	Justice Court Clerk	Brierfield Insurance Company	\$50,000
Eunice Blake	Tax Collector-Assessor	Brierfield Insurance Company	\$100,000

AMITE COUNTY

Notes to the Other Information For the Year Ended September 30, 2013 UNAUDITED

(1) Budgetary Comparison Information.

A. Budgetary Information.

Statutory requirements dictate how and when the County's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Board of Supervisors of the County, using historical and anticipated fiscal data and proposed budgets submitted by the Sheriff and the Tax Assessor-Collector for his or her respective department, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of receipt, each general item of disbursement, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Supervisors that budgetary estimates will not be met, it may make revisions to the budget.

The County's budget is prepared principally on the cash basis of accounting. All appropriations lapse at year end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

B. Basis of Presentation.

The Budgetary Comparison Schedule - Budget and Actual presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary basis and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund.

(2) Long-term Debt information:

- A. Legal Debt Margin - The amount of debt, excluding specific exempted debt that can be incurred by the County is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the County, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2013, the amount of outstanding debt was equal to 0% of the latest property assessments.

AMITE COUNTY

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AMITE COUNTY

SPECIAL REPORTS

AMITE COUNTY

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE
FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Supervisors
Amite County, Mississippi

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Amite County, Mississippi, (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amite County, Mississippi's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purchase of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Amite County, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

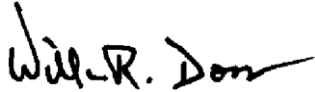
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amite County, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

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WILLIAM R. DOSS, CPA
Director, Financial and Compliance Audit Division

April 25, 2014



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

**INDEPENDENT AUDITOR'S REPORT ON CENTRAL PURCHASING SYSTEM,
INVENTORY CONTROL SYSTEM AND PURCHASE CLERK SCHEDULES
(REQUIRED BY SECTION 31-7-115, MISS. CODE ANN. (1972))**

Members of the Board of Supervisors
Amite County, Mississippi

We have examined Amite County, Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with Sections 31-7-101 through 31-7-127, Miss. Code Ann. (1972) and compliance with the purchasing requirements in accordance with the bid requirements of Section 31-7-13, Miss. Code Ann. (1972) during the year ended September 30, 2013. The Board of Supervisors of Amite County, Mississippi is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.


Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Amite County, Mississippi, has established centralized purchasing for all funds of the County and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

Because of inherent limitations in any central purchasing system and inventory control system, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In our opinion, Amite County, Mississippi, complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2013.

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with Section 31-7-115, Miss. Code Ann. (1972). The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination of the purchasing system and, in our opinion, is fairly presented when considered in relation to that examination.

This report is intended for use in evaluating the central purchasing system and inventory control system of Amite County, Mississippi, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited.

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WILLIAM R. DOSS, CPA
Director, Financial and Compliance Audit Division

April 25, 2014

AMITE COUNTY

Schedule 1Schedule of Purchases Not Made From the Lowest Bidder
For the Year Ended September 30, 2013

Date	Item Purchased	Bid Accepted	Vendor	Lowest Bid	Reason for Accepting Other Than the Lowest Bid
01/08/2013	2014 Freightliner Truck	\$ 129,814	Empire Truck	\$ 129,056	Bid was a newer model
03/14/2013	5,000 gallon of CRS2	\$ 2.3245 per Gallon	Ergon	\$ 2.259 per gallon	Unable to deliver on Time
03/14/2013	5,000 gallon of CRS2	\$ 2.3245 per Gallon	Ergon	\$ 2.259 per gallon	Unable to deliver on time
06/03/2013	860 per ton of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
06/03/2013	290 per ton of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
06/03/2013	485 per ton of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
06/03/2013	580 per ton of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
06/03/2013	580 per ton of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
06/18/2013	5,000 gallon of CRS2	\$ 2.345 per Gallon	Ergon	\$ 2.2959 per gallon	Unable to deliver on time
07/16/2013	8.09 tons of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
07/22/2013	50 tons of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher
07/30/2013	97.86 tons of size 7 gravel	\$ 21 per ton	Dickerson & Bowen	\$ 18 per ton	Cost of freight mileage higher

AMITE COUNTY
Schedule of Emergency Purchases
For the Year Ended September 30, 2013

Schedule 2

Our test results did not identify any emergency purchases.

AMITE COUNTY

Schedule 3Schedule of Purchases Made Noncompetitively From a Sole Source
For the Year Ended September 30, 2013

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>
07/16/2013	3,032 tons of greystone maxi base	\$ 14.45 per ton	Synthetic Aggragate of Louisiana

AMITE COUNTY

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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Members of the Board of Supervisors
Amite County, Mississippi

In planning and performing our audit of the financial statements of Amite County, Mississippi (the County) for the year ended September 30, 2013, we considered Amite County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to Amite County, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated April 25, 2014, on the financial statements of Amite County, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

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WILLIAM R. DOSS, CPA
Director, Financial and Compliance Audit Division

April 25, 2014

AMITE COUNTY

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AMITE COUNTY

SCHEDULE OF FINDINGS AND RESPONSES

AMITE COUNTY

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AMITE COUNTY

Schedule of Findings and Responses
For the Year Ended September 30, 2013

Section 1: Summary of Auditor's Results

Financial Statements:

- | | | |
|----|--|---------------|
| 1. | Type of auditor's report issued on the financial statement | Unmodified |
| 2. | Internal control over financial reporting: | |
| a. | Material weakness identified? | No |
| b. | Significant deficiency identified? | None reported |
| 3. | Noncompliance material to the financial statements noted? | No |

Section 2: Financial Statement Findings

The results of our tests did not disclose any findings related to the financial statements that are required to be reported by *Government Auditing Standards*.

AMITE COUNTY

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